

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re	)	Chapter 7
	)	Case No. 16-23325
Star Copy Printing & Promotion	)	Hon. Janet S. Baer
Center, Inc.	)	(Kane County)
	)	Hearing Date: July 21, 2017
Debtor.	)	Time: 11:00 a.m.

COVER SHEET FOR APPLICATION FOR
PROFESSIONAL COMPENSATION

Name of Applicant: Kutchins, Robbins & Diamond, Ltd.

Authorized to Provide
Professional Services as: Accountants to Elizabeth C. Berg, Trustee

Date of Order Authorizing
Employment: February 24, 2017

Period for Which
Compensation is sought: March 13, 2017 to May 10, 2017

Amount of Fees sought: \$1,000.00*

Amount of Expense
Reimbursement sought: \$0.00

This is an: Interim Application ☐ Final Application ☒

If this is not the first application filed herein by this professional, disclose as to all prior fee applications:

<u>Date Filed</u>	<u>Period Covered</u>	<u>Total Requested (Fees & Expenses)</u>	<u>Total Allowed</u>
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Not Applicable

The aggregate amount of fees and expenses paid to the Applicant to date for services rendered and expenses incurred herein is: \$ -0-.

Dated: June 20, 2017

Kutchins, Robbins & Diamond, Ltd.

By: /s/Elizabeth C. Berg, Trustee
Elizabeth C. Berg, Trustee

*\$1,000.00 is a voluntarily reduced amount. Total value for services rendered is \$1,300.50.

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re	)	Chapter 7
	)	Case No. 16-23325
Star Copy Printing &	)	Honorable Janet S. Baer
Promotions Center, Inc.	)	(Geneva)
	)	Hearing Date: July 21, 2017
Debtor.	)	Hearing Time: 11:00 a.m.

Trustee's First and Final Application for Allowance and Payment of Compensation of Kutchins, Robbins & Diamond, Ltd., Accountants for Trustee

Elizabeth C. Berg, as trustee ("Trustee") of the estate ("Estate") of Star Copy Printing & Promotion Center, Inc., debtor ("Debtor"), pursuant to section 330 of title 11, United States Code ("Code"), requests this Court to enter an order for the allowance and payment to Kutchins, Robbins & Diamond, Ltd. ("KRD") of \$1,000.00 as final compensation for professional services rendered to the Trustee from February 24, 2017 through the close of this case. In support thereof, Trustee respectfully states as follows:

Introduction

1. This case was commenced on July 20, 2016 by the filing of a voluntary petition under chapter 7 of the Code.
2. Thomas E. Springer ("Springer") was originally appointed as the chapter 7 trustee in this case. On July 21, 2016, Springer resigned as trustee and Elizabeth C. Berg was appointed as the chapter 7 trustee. Elizabeth C. Berg is the duly appointed, qualified and acting chapter 7 trustee in this case.
3. The primary assets of the Estate administered by Trustee were six pieces of commercial printing equipment which Trustee sold for \$25,000.00.

Retention of Popowcer

4. On February 24, 2017, this Court authorized the Trustee to employ KRD as her accountants in this case. A copy of the retention order is attached hereto as Exhibit A.

Prior Compensation Received

5. This is the first and final application for compensation that KRD will file in this case.

Services Rendered by KRD

6. Preparation of Estate Tax Returns: The services rendered by KRD relate to the preparation of the Estate's final tax returns for the year ending December 31, 2016. In connection therewith, KRD prepared working papers, the corporate returns filled with the Internal Revenue Service and the Illinois Department of Revenue and all supporting schedules.

In connection with the foregoing services, KRD performed 5.1 hours of service and requests allowance and payment of final compensation in the amount of \$1,000.00. An itemized description of the services rendered to Trustee is set forth on the invoice attached hereto as Exhibit B.

7. All of the services performed by KRD were required for proper representation of the Trustee in this case, were authorized by this Court and were performed by KRD at the request and direction of the Trustee.

Payment of Compensation

8. KRD has not entered into any agreement or understanding of any kind, express or implied, with any other entity to share any compensation received or to be received by KRD for services rendered to the Trustee in connection with this case.

9. KRD has not previously received payment of any compensation for services rendered in connection with this case. The affidavit of Lois West in support of this Application is attached as Exhibit C.

10. The proposed source for payment of the compensation requested in this Application are the Estate funds in the Trustee's possession, collected by her during her administration of this case.

Status of the Case

11. Trustee has administered all of the assets belonging to this Estate and has completed her review and analysis of the claims filed against the Estate.

12. Trustee has completed and filed her Final Report simultaneously herewith. Final fee applications for the Trustee and Trustee's attorneys have also been filed concurrently with this Application.

Financial Condition of the Case

13. Trustee currently has approximately \$4,636.23 on deposit in the Estate's bank account. The chapter 7 administrative expenses that are currently owing and those the Trustee anticipates the Estate will incur prior to the closing of this case include 1) the fees and expenses allowed to Trustee in connection with her final fee application, 2) the legal fees and expenses allowed to Baldi Berg, Ltd. in connection with its final fee application, 3) the fees allowed to KRD in connection with this final fee application, and 4) any fees which may be due or outstanding to the offices of the United States Trustee and the Clerk of the United States Bankruptcy Court.

14. Following payment of all Chapter 7 administrative expenses set forth above, Trustee estimates that there will be sufficient funds to make a distribution to timely filed general unsecured creditors.

WHEREFORE, Elizabeth C. Berg, as trustee of the Estate of Star Copy Printing & Promotion, Inc., Debtor requests the entry of an order providing the following:

A. Allowing to KRD final compensation in the amount of \$1,000.00 for actual and necessary professional services rendered to the Trustee from February 24, 2017 through the close of this case;

B. Authorizing the Trustee to pay the amount awarded to Kutchins, Robbins & Diamond, Ltd. as part of her final distribution in this case from the funds on hand in the Estate; and

C. For such other and further relief as this Court deems appropriate.

Dated: June 6, 2017

Elizabeth C. Berg, as trustee of the estate of Star
Copy Printing & Promotion, Inc., debtor

By: /s/Elizabeth C. Berg
Elizabeth C. Berg, Trustee

Elizabeth C. Berg
Baldi Berg, Ltd.
20 N. Clark St., Suite 200
Chicago, IL 60602
312.726.8150

Kutchins, Robbins & Diamond, Ltd. Star Copy Printing & Promotion Center, Inc., Debtor
Final Fee Application Case No. 16-23325

Retention Order

Exhibit A

Document Page 1 of 1
UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
Eastern Division

In Re:	)	BK No.: 16-23325
Star Copy Printing & Promotion Center,)	
Inc.,	)	Chapter: 7
	)	Honorable Janet S. Baer
	)	Kane
Debtor(s))	

Order Authorizing Trustee to Employ Accountants

THIS MATTER coming on to be heard upon the Trustee's Application to Employ Accountants and the supporting affidavit of Lois West; due notice having been given; and the Court being fully advised in the premises,

IT IS HEREBY ORDERED that Elizabeth C. Berg, as trustee of the estate of Star Copy Printing & Promotion Center, Inc., debtor, is authorized to employ Lois West and the accounting firm of Kutchins, Robbins & Diamond, Ltd. as accountants for the Trustee, with compensation to be paid in such amounts as may be allowed by this Court upon proper application.

Enter:



Honorable Janet S. Baer

United States Bankruptcy Judge

Dated: February 24, 2017

Prepared by:

Elizabeth C. Berg
Baldi Berg, Ltd.
20 N. Clark St., Suite 200
Chicago, IL 60602
(312) 726-8150

**Kutchins, Robbins & Diamond, Ltd. Star Copy Printing & Promotion Center, Inc., Debtor
Final Fee Application Case No. 16-23325**

Billing Statements

Exhibit B



Kutchins, Robbins & Diamond, Ltd.

1101 Perimeter Drive, Suite 760
Schaumburg, Illinois 60173

Phone: (847) 240-1040
Fax: (847) 240-1055

www.krdcpas.com
rsandfox@krdcpas.com

Invoice #: 78794 Date: 05/31/17
Amount: \$1,000.00 Due: 06/30/17

Star Copy Printing & Promotion Center Inc.
c/o Elizabeth Berg, Trustee
20 N. Clark Street, Suite 200
Chicago, IL 60602

Beginning Balance	\$0.00
Invoices	1,000.00
Receipts	0.00
Adjustments	0.00
Service Charges	0.00
Amount Due	<u>\$1,000.00</u>

All work performed per the attached detail.

✂ Please return this portion with payment. Thank you for your prompt payment.

Invoice #: 78794
Date: 05/31/2017
Due Date: 06/30/2017

Amount Due: \$1,000.00
Payment Amount: \$
Payment Type: ☒ Check ☒ Credit Card

ID: 37817
Star Copy Printing & Promotion
Center Inc.

Net 30. If we have not received
your payment within 30 days a
service charge may be assessed
at an annual rate of 18%.

Card Type: _____
Card #: _____
Exp Date: _____
3 or 4 Digit Code: _____
Signature: _____
Billing Address (if different than above): _____



Please make checks payable to Kutchins, Robbins & Diamond, Ltd.

DATE	STAFF HOURS	RATE	BILLED ACTIVITY	DESCRIPTION OF WORK PERFORMED
For Client: Star Copy Printing & Promotion Center Inc.				1,300.50
03/13/2017 LLW	0.30	255.00	76.50 EXTENSIONS PREPARATION	Tax Return Preparation - Prepare form 7004 - request for additional time to file corporate income tax returns.
05/03/2017 LLW	0.50	255.00	127.50 Preparation	Tax Services - Review information received from client - 2015 return never received from debtor - trustee to file 2016 return. Emails with trustee re: cost basis of assets sold and approach to move forward.
05/09/2017 LLW	0.50	255.00	127.50 Preparation	Tax Return Preparation - Review trustee's activity and bankruptcy petition filed - emails to client re: cost basis of equipment sold.
05/09/2017 LLW	2.00	255.00	510.00 Preparation	Tax Return Preparation - Prepare workpapers and set up into tax software.
05/10/2017 LLW	1.50	255.00	382.50 Preparation	Tax Return Preparation - Prepare federal and state corporate income tax returns for final year ended 12/31/16 - forms 1120S and IL-1120-ST. Draft statement for attachment to returns re: bankruptcy filing. Prepare transmittal letters and 505(b) letters.
05/10/2017 LLW	0.30	255.00	76.50 Review	Tax Review - Final review - check assembly and sign returns for 2016 - forms 1120S and IL-1120-S1
Total hours 5.1 - rate \$255 = \$1,300.50 - agreed upon fee \$1,000.00				

Billed Amount	\$1,000.00
Invoice Total	\$1,000.00

Kutchins, Robbins & Diamond, Ltd. Star Copy Printing & Promotion Center, Inc., Debtor
Final Fee Application Case No. 16-23325

Rule 2016 Affidavit

Exhibit C

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re	)	Chapter 7
	)	Case No. 16-23325
Star Copy Printing & Promotion,	)	Hon. Janet S. Baer
Center, Inc.	)	(Kane County)
)	
Debtor.)	

Rule 2016 Affidavit

State of Illinois)
County of Cook)

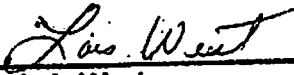
I, Lois West, being first duly sworn upon oath, do depose and state as follows:

1. I am a certified public accountant licensed by the State of Illinois and a partner in the Corporate Recovery Services department at the accounting firm of Kutchins, Robbins & Diamond. The matters set forth herein are true and correct to the best of my knowledge and belief.

2. I have read the First and Final Application for Allowance and Payment of Compensation of Kutchins, Robbins & Diamond, Ltd., Accountants for Trustee ("Application") and all of the factual matters set forth therein are true to the best of my knowledge, information and belief. Kutchins, Robbins & Diamond, Ltd. has performed the services set forth and described in the Application at the request and pursuant to the direction of the Trustee.

3. Kutchins, Robbins & Diamond, Ltd. has not previously received payment of any compensation for services rendered in connection with this case. Kutchins, Robbins & Diamond, Ltd. has not entered into any agreement with any other person or persons for the sharing of compensation received or to be received for services rendered in connection with this matter, except among the principals and associates of Kutchins, Robbins & Diamond, Ltd.

4. Further affiant sayeth naught.



Lois West

Subscribed and Sworn to before me
this 14th day of June, 2017


Notary Public

